

**CHAPTER NO. 131**

**SENATE BILL NO. 2295**

**By Kyle, Crutchfield**

**Substituted for: House Bill No. 2315**

**By McMillan**

AN ACT to amend Tennessee Code Annotated, Title 67, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-703(b), is amended by inserting the following language between the word "department" and the word "shall" in the first sentence:

, or owing five thousand dollars (\$5,000) or more in connection with any return, report or other document to be filed with the department under Chapter 6 of this title,


SECTION 2. Tennessee Code Annotated, Section 67-6-504, is amended by adding the following as a new sentence at the end of subsection (f):

In extenuating circumstances, the commissioner has discretionary authority to waive electronic payment and filing requirements with respect to any returns filed pursuant to this chapter.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

**PASSED: April 21, 2005**

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

**APPROVED this 4<sup>th</sup> day of May 2005**

  
PHIL BREDESEN, GOVERNOR